

Sons of Liberty

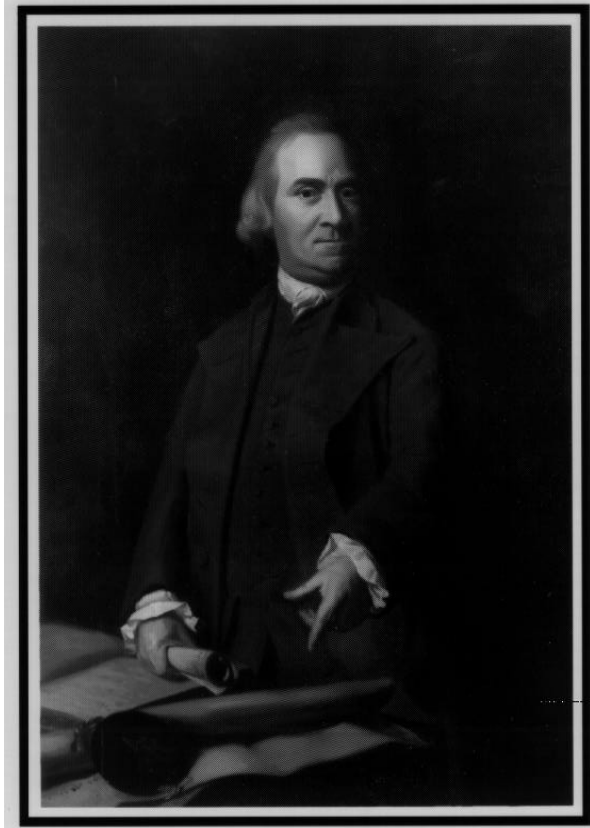
British public debt was now 20 times greater than that of the American colonies. To erase the debt and raise funds to have 10,000 British soldiers remain in the colonies to protect the frontier, Parliament passed the Stamp Act in 1765.

This act required that each sheet of every legal document of any sort had to carry a stamp showing that a tax had been paid, including everything from newspapers to playing cards. A special stamp tax office was established to purchase the stamped paper. The colonists were outraged denouncing openly taxation without representation. Samuel Adams led this rebellion as a member of a group of Boston radicals called the *Sons of Liberty*.

A network of Sons of Liberty quickly developed in other towns and colonies. From the pen of Sam Adams and other patriots, political writings opposing the tax and supporting a revolution poured out of Boston. "Every dip of his pen stung like a horned snake," complained the governor of Massachusetts. Loud and widespread opposition of the Stamp Act spread through the colonies and it was repealed the following year.

View of Boston Common from a watercolor by Christen Remick, 1768

Courtesy of The Bostonian Society



Committees of Correspondence

In 1767 Parliament passed the *Townshend Acts* placing duties on glass, paper, paint, lead and tea.

In Boston at the town meeting, colonists voted to boycott British goods. The Sons of Liberty pressured shopkeepers not to sell imported goods. Daughters of Liberty held spinning bees at which they drank herbal tea. These symbolic activities provided the fuel for the colonists to lessen their reliance on the British. The following year officials seized the merchant John Hancock's ship *Liberty* in Boston harbor and riots broke out against the customs officials. The British tried to restore order by bringing in more troops and implementing the newly decreed Quartering Act. That inflammatory act stated any colonist could be forced to quarter-house and feed British troops.

On March 5, 1770, a mob gathered and a fight broke out between the Yankees and the British soldiers. The British fired into the crowd and killed five men including Crispus Attucks, a runaway slave. Seeking to inflame public opinion, the Sons of Liberty portrayed the incident as a "massacre." The Townshend Acts were repealed that day. The British did however keep the duty on tea as a symbol of its authority.

In 1772, Samuel Adams organized a *Committee of Correspondence* to maintain communication among Massachusetts towns. Soon committees sprang up in all colonies, establishing a network over which vital news could quickly travel. Selected riders called express riders carried these messages to their counterparts all over New England. Paul Revere was a member of this elite group of messengers.

**Sam Adams by Walter Gilmore Page
after the original by John Singleton Copley**

Courtesy of the Massachusetts Arts Commission

**COMMONWEALTH OF MASSACHUSETTS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 1995**

GENERAL FUND

The General Fund is the Commonwealth's primary Governmental Fund. All governmental activities not specifically directed to another fund are accounted for in the General Fund. As a result, most budgeted operating expenditures of the Executive Secretariats, the Legislature, Constitutional Offices, and independent commissions and a portion of expenditures for the judicial system are paid from the General Fund. It similarly receives a significant portion of sales, individual income and corporate taxes, and the full amount of most other governmental taxes.

Revenues and expenditures associated with federal reimbursement-based programs are accounted for in the General Fund. These programs have various reimbursement formulas.

The Commonwealth provides grants and contract assistance to several of the authorities it reports as component units. Most of these grant and contract assistance activities are recorded in the General Fund.

COMMONWEALTH OF MASSACHUSETTS
COMPARATIVE BALANCE SHEET -
GENERAL FUND
JUNE 30, 1995
(Amounts in thousands)

	1995	1994
ASSETS		
Cash and short-term investments	\$ 158,495	\$ 33,975
Cash with fiscal agent	714	786
Receivables, net of allowance for uncollectibles:		
Taxes	672,993	612,921
Due from federal government	494,433	580,130
Other receivables	187,624	179,002
Due from cities and towns	215,242	213,331
Due from other funds	246,202	9,897
Total assets	\$ 1,975,703	\$ 1,630,042
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 1,012,372	\$ 1,239,818
Accrued payroll	34,260	62,098
Compensated absences	92,587	90,493
Tax refunds and abatements payable	342,310	335,988
Due to component units	81,835	326,228
Due to federal government	32,778	30,780
Deferred revenue	100,414	95,382
Claims and judgments	64,400	132,937
Notes payable	240,000	240,000
Total liabilities	2,000,956	2,553,724
Fund deficit:		
Unreserved	(25,253)	(923,682)
Total fund deficit	(25,253)	(923,682)
Total liabilities and fund balances	\$ 1,975,703	\$ 1,630,042

COMMONWEALTH OF MASSACHUSETTS
COMPARATIVE STATEMENTS OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCES - GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 1995
(Amounts in thousands)

	1995	1994
Revenues:		
Taxes	\$ 6,923,009	\$ 6,550,346
Assessments	202,831	207,933
Federal grants and reimbursements	2,841,932	2,908,959
Departmental	586,838	502,139
Miscellaneous	101,154	174,040
Total revenues	10,655,764	10,343,417
Other financing sources:		
Proceeds of capital leases	17,869	33,550
Operating transfers in	407,861	350,455
Total other financing sources	425,730	384,005
Total revenues and other financing sources	11,081,494	10,727,422
Expenditures:		
Current:		
Legislature	46,550	43,096
Judiciary	35,550	62,863
Inspector General	1,434	1,394
Governor and Lieutenant Governor	4,747	4,330
Secretary of the Commonwealth	9,479	9,082
Treasurer and Receiver-General	91,589	95,968
Auditor of the Commonwealth	10,453	10,253
Attorney General	19,339	15,671
Ethics Commission	540	512
District Attorney		8,035
Office of Campaign and Political Finance	319	302
Disabled Persons Protection Commission	1,330	1,514
Comptroller	6,121	6,369
Administration and finance	712,896	709,556
Environmental affairs	23,594	23,084
Communities and development	99,656	109,715
Health and human services	3,426,485	3,291,038
Transportation and construction	17,114	51,194
Education	527	488
Educational affairs	2,058	1,956
Higher education	70,697	65,402
Public safety	337,628	330,119
Economic affairs	12,524	16,903
Elder affairs	126,483	125,587
Consumer affairs	28,421	25,845
Labor	21,102	20,898
Medicaid	3,212,620	3,176,777
Pension	247,140	233,777
Debt service:		
Principal retirement	543,957	513,278
Interest and fiscal charges	338,478	352,575
Total expenditures	9,448,831	9,307,581
Other financing uses:		
Operating transfers out	7,518	6,923
Transfers of appropriations	650,151	632,609
Transfers to component units	155,002	582,453
Total other financing uses	812,671	1,221,985
Total expenditures and other financing uses	10,261,502	10,529,566
Excess of revenues and other financing sources over expenditures and other financing uses	819,992	197,856
Fund deficit at beginning of year	(923,682)	(1,121,538)
Equity transfer	78,437	
Fund deficit at end of year	\$ (25,253)	\$ (923,682)



Boston's meeting houses

The original Massachusetts State House was built in 1713 and is one of the oldest public buildings still standing in the United States.

The British governor and royally appointed officials met there and conducted parliamentary business; however, it also served as the meeting place of the Massachusetts Assembly, a representative body of Colonists freely elected by the people. During the debates surrounding the Stamp Act, a gallery was built allowing citizens to sit in on sessions.

This gallery was always full with patriots who loudly protested against any representative who dared to side with the British. Each official proclamation was made from the exterior balcony.

There were two other public meeting places that played significant roles in the revolution; Old South Meeting House and Faneuil Hall.

On November 5, 1773 John Hancock held the first of the Tea Meetings at Faneuil Hall. The first of the 3 tea ships, the Dartmouth, arrived in Boston Harbor on November 28th. By law, the cargo had to be unloaded and the tea tax paid, within twenty days. Tension rose as the angry citizens debated what should be done.

By the December 16th deadline, over 7,000 citizens came to Old South Meeting House filling the meeting house and overflowing into the surrounding streets.

Old State House

Lithograph courtesy of The Bostonian Society

**COMMONWEALTH OF MASSACHUSETTS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 1995**

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to finance specific functions or activities carried out by the Commonwealth.

Federal Grants - to account for federal grant monies that are designated for specific programs, excluding federal highway construction grants, which are accounted for in the Federal Capital Projects Fund, and federal reimbursement programs such as Medicaid, and AFDC which are accounted for in the General Fund.

Highway - to account for user gas taxes and highway fees which finance highway maintenance and safety services, Mass Transit Systems, and which provide matching funds, as required, for federally sponsored highway projects.

Local Aid - to account for lottery operating surpluses and forty percent of sales, income, corporate and a portion of other taxes which have been earmarked for distribution to cities and towns or are used to finance programs that benefit local communities, and a major portion of the court systems.

Environmental - to account for a variety of fees, fines, and other revenues which finance programs to preserve, protect and enhance the environment.

Lotteries - to account for the operations of the State and Arts Lotteries, which have been established primarily to finance the Local Aid Fund.

Universal Health Care - to account for assessments and other revenues that are dedicated to making health care and health insurance accessible and affordable to all citizens of the Commonwealth.

**COMMONWEALTH OF MASSACHUSETTS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 1995**

Oil Overcharge - to account for the fines and penalties collected under federal regulation from certain oil companies doing business in the Commonwealth, and interest thereon, being accumulated to provide fuel assistance and weatherization for low income residents.

Other - to account for a variety of miscellaneous taxes, assessments, fees, fines, and other revenues restricted to the financing of specific Commonwealth programs.

On the Commonwealth's statutory basis of accounting, the following funds are reported as Budgeted Special Revenue Funds and included in the Combined Statement of Revenues Expenditures and Changes in Fund Balances - Statutory Basis - Budget and Actual - General and Budgeted Special Revenue Funds. In accordance with generally accepted accounting principles, these funds are reported in the General Fund.

Commonwealth Stabilization - to account for amounts calculated in accordance with state finance law and maintained as a reserve to enhance the Commonwealth's fiscal stability.

Administrative Control - to account for the revenues generated by certain administrative functions of government, for which the Legislature had required that a separate fund be established.

COMMONWEALTH OF MASSACHUSETTS
COMBINING BALANCE SHEET -
SPECIAL REVENUE FUNDS
JUNE 30, 1995
(Amounts in thousands)

	Federal Grants	Highway	Local Aid	Environmental
ASSETS				
Cash and short-term investments	\$ 0	\$ 429,090	\$ 3,128	\$ 54,829
Cash with fiscal agent		15,722		
Receivables, net of allowance for uncollectibles:				
Taxes		42,967	424,106	625
Due from federal government	124,680	43		582
Other receivables		956		37,320
Due from cities and towns			626	
Due from other funds				
Total assets	\$ 124,680	\$ 488,778	\$ 427,860	\$ 93,356
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 86,848	\$ 17,878	\$ 96,459	\$ 15,347
Accrued payroll	3,015	3,957	933	742
Compensated absences	10,737	17,378	22,286	3,391
Tax refunds and abatements payable			227,767	
Due to other funds	4,068		10,400	
Due to component units		92,795	185,589	
Due to federal government				
Deferred revenue		226	25,703	28,342
Claims and judgments				
Other accrued liabilities	7			
Total liabilities	104,675	132,234	569,137	47,822
Fund balances (deficits):				
Reserved for retirement of indebtedness		15,722		
Unreserved	20,005	340,822	(141,277)	45,534
Fund balances (deficits)	20,005	356,544	(141,277)	45,534
Total liabilities and fund balances	\$ 124,680	\$ 488,778	\$ 427,860	\$ 93,356

				Totals	
Lotteries	Universal Health Care	Oil Overcharge	Other	1995	1994
\$ 26,530	\$ 56,855	\$ 14,202	\$ 95,793	\$ 680,427 15,722	\$ 1,023,832 4,328
			10,799	478,497	432,216
			24,639	149,944	145,162
7,471	51,416	2	7,106	104,271	95,396
				626	1,177
					149,972
\$ 34,001	\$ 108,271	\$ 14,204	\$ 138,337	\$ 1,429,487	\$ 1,852,083
\$ 33,412	\$ 5,080	\$ 272	\$ 30,459	\$ 285,755	\$ 362,597
	24	8	415	9,094	18,831
1,612	3	21	785	56,213	52,601
				227,767	216,813
				14,468	
				278,384	100,763
			373	373	2,100
7,624	21,664		78	83,637	70,912
					23,714
	60,188			60,195	62,791
42,648	86,959	301	32,110	1,015,886	911,122
(8,647)	21,312	13,903	106,227	15,722 397,879	4,328 936,633
(8,647)	21,312	13,903	106,227	413,601	940,961
\$ 34,001	\$ 108,271	\$ 14,204	\$ 138,337	\$ 1,429,487	\$ 1,852,083

COMMONWEALTH OF MASSACHUSETTS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 1995
(Amounts in thousands)

	Federal Grants	Highway	Local Aid	Environmental
Revenues:				
Taxes	\$ 0	\$ 493,708	\$ 3,675,422	\$ 7,203
Assessments		13,456		15,336
Federal grants and reimbursements	1,187,134	4,466		3,503
Departmental		322,359	626	47,235
Miscellaneous	81	1,395	246	20,989
Total revenues	1,187,215	835,384	3,676,294	94,266
Other financing sources:				
Operating transfers in	55		631,537	59
Total revenues and other financing sources	1,187,270	835,384	4,307,831	94,325
Expenditures:				
Current:				
Judiciary	293		318,121	
Inspector General	209			
Secretary of the Commonwealth	660		3,740	
Treasurer and Receiver-General	1,916	803	4,841	28
Auditor of the Commonwealth			754	
Attorney General	2,127	10	68	
Ethics Commission			550	
District Attorney	920		44,525	
Office of Campaign & Political Finance			325	
Board of Library Commissioners	2,412		2,340	
Comptroller	15			
Administration and finance	3,954	4,980	85,433	905
Environmental affairs	17,566	24,508	34,835	68,015
Communities and development	211,879		26,782	
Health and human services	270,776	17	732	
Transportation and construction	4,299	90,079		39
Education	364,172		95,505	
Educational affairs	983		2,036	
Higher education	3,910		177	
Public safety	21,139	171,605	182,403	11,555
Economic affairs	169,728		150	
Elder affairs	25,617		9,343	
Consumer affairs	19	1,938		
Labor	980			
Medicaid			39,600	
Pension		67,626	573,629	910
Direct local aid		43,472	2,932,767	
Debt service:				
Principal retirement		118,817	30,736	
Interest and fiscal charges		138,593	60,438	
Total expenditures	1,103,574	662,448	4,449,830	81,452
Other financing uses:				
Operating transfers out	74,598	1,787	94,269	12,492
Transfers of appropriations		17	218	1,514
Transfers to component units	51	95,714	394,252	
Total other financing uses	74,649	97,518	488,739	14,006
Total expenditures and other financing uses	1,178,223	759,966	4,938,569	95,458
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	9,047	75,418	(630,738)	(1,133)
Fund balances (deficits) at beginning of year	7,534	276,393	482,639	45,855
Equity transfer	3,424	4,733	6,822	812
Fund balances (deficits) at end of year	\$ 20,005	\$ 356,544	\$ (141,277)	\$ 45,534

				Totals	
Lotteries	Universal Health Care	Oil Overcharge	Other	1995	1994
\$ 2,833	\$ 0	\$ 0	\$ 159,811	\$ 4,338,977	\$ 4,061,025
	319,001		21,784	369,577	336,576
	15,000		36,213	1,246,316	1,255,412
2,944,146	331,414		41,138	3,686,918	3,241,766
12,876	148	905	7,921	44,561	78,667
2,959,855	665,563	905	266,867	9,686,349	8,973,446
	272,849		60,711	965,211	863,831
2,959,855	938,412	905	327,578	10,651,560	9,837,277
			1,706	320,120	275,618
				209	
				4,400	2,597
2,253,496			673	2,261,757	1,956,433
				754	733
			831	3,036	2,496
				550	563
			5,585	51,030	39,304
			47	372	334
				4,752	5,411
				15	
	85	13	67,265	162,635	173,863
		150	5,592	150,666	146,198
		1,917		240,578	248,030
	673,560		118,956	1,064,041	1,034,452
				94,417	68,958
			26,682	486,359	457,391
			1,355	4,374	1,155
				4,087	1,898
			7,843	394,545	365,305
	2,519	1,226	13,309	186,932	195,977
				34,960	29,839
			4,058	6,015	6,502
			1,666	2,646	2,208
				39,600	39,350
				642,165	596,415
				2,976,239	2,727,313
			1,831	151,384	118,016
			854	199,885	167,290
2,253,496	676,164	3,306	258,253	9,488,523	8,663,649
713,460	282,594	193	25,827	1,205,220	1,122,183
			426	2,175	2,302
			9,702	499,719	116,751
713,460	282,594	193	35,955	1,707,114	1,241,236
2,966,956	958,758	3,499	294,208	11,195,637	9,904,885
(7,101)	(20,346)	(2,594)	33,370	(544,077)	(67,608)
(1,957)	41,626	16,484	72,387	940,961	1,008,569
411	32	13	470	16,717	
\$ (8,647)	\$ 21,312	\$ 13,903	\$ 106,227	\$ 413,601	\$ 940,961

COMMONWEALTH OF MASSACHUSETTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - STATUTORY BASIS - BUDGET AND ACTUAL -
BUDGETED SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 1995
(Amounts in thousands)

	Highway			Local Aid		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 476,700	\$ 492,879	\$ 16,179	\$ 3,799,800	\$ 3,640,609	\$ (159,191)
Assessments		13,456	13,456			
Federal grants and reimbursements	8,400	4,466	(3,934)	200		(200)
Departmental	345,700	324,319	(21,381)	2,400	627	(1,773)
Miscellaneous		1,391	1,391		246	246
Total revenues	830,800	836,511	5,711	3,802,400	3,641,482	(160,918)
Other financing sources:						
Operating transfers in				629,500	631,537	2,037
Stabilization transfer						
Total other financing sources				629,500	631,537	2,037
Total revenues and other financing sources	830,800	836,511	5,711	4,431,900	4,273,019	(158,881)
Expenditures:						
Judiciary				319,298	316,227	3,071
Secretary of the Commonwealth				3,856	3,773	83
Treasurer and Receiver-General	949	803	146	5,492	4,841	651
Auditor of the Commonwealth				754	754	
Attorney General	10	10		68	68	
Ethics Commission				551	551	
District Attorney				44,284	43,891	393
Office of Campaign & Political				328	327	1
Board of Library Commissioners				2,339	2,335	4
Comptroller						
Administration and finance	5,074	4,971	103	96,564	85,329	11,235
Environmental affairs	24,825	24,423	402	38,791	37,799	992
Communities and development				27,568	26,844	724
Health and human services	17	17		10,971	729	10,242
Transportation and construction	141,538	135,820	5,718	97,485	90,033	7,452
Education				98,441	94,997	3,444
Educational affairs				2,153	2,036	117
Higher education	26	15	11	410	395	15
Public safety	172,999	171,335	1,664	184,378	182,109	2,269
Economic affairs				150	150	
Elder Affairs				9,369	9,343	26
Consumer affairs	2,035	1,996	39	3		3
Medicaid				39,600	39,600	
Pension	70,250	67,626	2,624	593,964	573,625	20,339
Direct local aid	43,472	43,472		2,942,272	2,932,768	9,504
Debt service:						
Principal retirement	127,303	118,817	8,486	30,756	30,736	20
Interest and fiscal charges	143,552	138,593	4,959	60,438	60,438	
Total expenditures	732,050	707,898	24,152	4,610,283	4,539,698	70,585
Other financing uses:						
Fringe benefit cost assessment					38,421	(38,421)
Operating transfers out	60,022	60,022		156,460	160,913	(4,453)
Stabilization transfer					11,172	(11,172)
Total other financing uses	60,022	60,022		156,460	210,506	(54,046)
Total expenditures and other financing uses	792,072	767,920	24,152	4,766,743	4,750,204	16,539
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	38,728	68,591	29,863	(334,843)	(477,185)	(142,342)
Fund balances at beginning of year	356,100	356,100		400,425	400,425	
Fund balances at end of year	\$ 394,828	\$ 424,691	\$ 29,863	\$ 65,582	\$ (76,760)	\$ (142,342)

Commonwealth Stabilization			Environmental		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$ 0	\$	\$ 7,100	\$ 7,188	\$ 88
				14,645	14,645
			3,800	3,537	(263)
11,000		(11,000)	68,199	47,475	(20,724)
	14,568	14,568		20,943	20,943
11,000	14,568	3,568	79,099	93,788	14,689
				60	60
	27,930	27,930			
	27,930	27,930		60	60
11,000	42,498	31,498	79,099	93,848	14,749
			70	68	2
			75,724	68,508	7,216
			500		500
			50	39	11
			1,584	1,508	76
			12,318	11,559	759
			945	911	34
			400		400
			91,591	82,593	8,998
				12,492	(12,492)
			5	5	
			5	12,497	(12,492)
			91,596	95,090	(3,494)
11,000	42,498	31,498	(12,497)	(1,242)	11,255
382,907	382,907		43,411	43,411	
\$ 393,907	\$ 425,405	\$ 31,498	\$ 30,914	\$ 42,169	\$ 11,255

(Continued)

COMMONWEALTH OF MASSACHUSETTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - STATUTORY BASIS - BUDGET AND ACTUAL -
BUDGETED SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 1995
(Amounts in thousands)

	Administrative Control			Other Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 272,100	\$ 264,944	\$ (7,156)	\$ 154,300	\$ 153,906	\$ (394)
Assessments						
Federal grants and reimbursements						
Departmental	2,984	79,028	76,044	26,620	23,722	(2,898)
Miscellaneous		17,637	17,637		188	188
Total revenues	275,084	361,609	86,525	180,920	177,816	(3,104)
Other financing sources:						
Fringe benefit cost recovery		2,851	2,851			
Operating transfers in		37,000	37,000		20,456	20,456
Stabilization transfer						
Total other financing sources		39,851	39,851		20,456	20,456
Total revenues and other financing sources	275,084	401,460	126,376	180,920	198,272	17,352
Expenditures:						
Judiciary						
Secretary of the Commonwealth	25	24	1			
Treasurer and Receiver-General				672	672	
Auditor of the Commonwealth						
Attorney General				849	837	12
Ethics Commission						
District Attorney				5,759	5,691	68
Office of Campaign & Political Finance						
Board of Library Commissioners						
Comptroller	525	525				
Administration and finance	80,499	78,167	2,332	17,188	15,131	2,057
Environmental affairs	855	847	8	775	730	45
Communities and development						
Health and human services	694	538	156	123,190	117,571	5,619
Transportation and construction	1,060	1,026	34			
Education				27,119	26,682	437
Educational affairs				1,357	1,355	2
Higher education	49	49		467	419	48
Public safety	7,252	7,133	119	5,147	4,929	218
Economic affairs				15,862	13,945	1,917
Elder Affairs						
Consumer affairs				3,180	2,480	700
Medicaid						
Pension						
Direct Local Aid						
Debt service:						
Principal retirement	220,908	220,830	78	7	7	
Interest and fiscal charges	50,471	50,471		3	3	
Total expenditures	362,338	359,610	2,728	201,575	190,452	11,123
Other financing uses:						
Fringe benefit cost assessment		490	(490)		3,366	(3,366)
Operating transfers out	4,433	4,433		7	7	
Stabilization transfer						
Total other financing uses	4,433	4,923	(490)	7	3,373	(3,366)
Total expenditures and other financing uses	366,771	364,533	2,238	201,582	193,825	7,757
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(91,687)	36,927	128,614	(20,662)	4,447	25,109
Fund balances at beginning of year	1,447	1,447		36,947	36,947	
Fund balances at end of year	\$ (90,240)	\$ 38,374	\$ 128,614	\$ 16,285	\$ 41,394	\$ 25,109

Total Budgeted Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 4,710,000	\$ 4,559,526	\$ (150,474)
	28,101	28,101
12,400	8,003	(4,397)
456,903	475,171	18,268
	54,973	54,973
5,179,303	5,125,774	(53,529)
	2,851	2,851
629,500	689,053	59,553
	27,930	27,930
629,500	719,834	90,334
5,808,803	5,845,608	36,805
319,298	316,227	3,071
3,881	3,797	84
7,113	6,316	797
754	754	
927	915	12
551	551	
50,043	49,582	461
328	327	1
2,339	2,335	4
525	525	
199,395	183,666	15,729
140,970	132,307	8,663
28,068	26,844	1,224
134,872	118,855	16,017
240,133	226,918	13,215
125,560	121,679	3,881
3,510	3,391	119
2,536	2,386	150
382,094	377,065	5,029
16,012	14,095	1,917
9,369	9,343	26
5,218	4,476	742
39,600	39,600	
665,159	642,162	22,997
2,985,744	2,976,240	9,504
379,374	370,390	8,984
254,464	249,505	4,959
5,997,837	5,880,251	117,586
	54,769	(54,769)
220,927	225,380	(4,453)
	11,172	(11,172)
220,927	291,321	(70,394)
6,218,764	6,171,572	47,192
(409,961)	(325,964)	83,997
1,221,237	1,221,237	
\$ 811,276	\$ 895,273	\$ 83,997